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December 20, 2002

BY HAND

Mary L. Cottrell, Secretary
Massachusetts Department of Telecommunications
and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: Fitchburg Gas and Electric Light Company Annual Electric Reconciliation
Mechanism and Inflation Adjustment Filing, D.T.E. 02-84

Dear Ms. Cottrell:

Enclosed are an original and nine (9) copies of the Fitchburg Gas and Electric Light Company ("FG&E") tariffs for the Electric Division

M.D.T.E. No. 92, Sheets 1 & 2, Canceling M.D.T.E. No. 86
M.D.T.E. No. 93, Sheets 1 through 3, Canceling M.D.T.E. No. 87
M.D.T.E. No. 94, Sheets 1 through 7, Canceling M.D.T.E. No. 88
M.D.T.E. No. 95, Sheets 1 through 6, Canceling M.D.T.E. No. 89
M.D.T.E. No. 96, Sheet 1, Canceling M.D.T.E. No. 33
M.D.T.E. No. 97, Sheets 1 & 2, Canceling M.D.T.E. No. 35
M.D.T.E. No. 98, Sheet 1, Canceling M.D.T.E. No. 36
M.D.T.E. No. 99, Sheets 1 through 8, Canceling M.D.T.E. No. 44
M.D.T.E. No. 100, Sheets 1 through 6, Canceling M.D.T.E. No. 91
M.D.T.E. No. 101, Sheet 1, Canceling M.D.T.E. No. 40

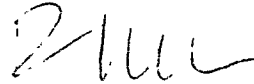
for effect on and after January 1, 2003. Also enclosed is our Firm check in the amount of \$150.00 for the ten (10) tariff filing fee.

Mary L. Cottrell, Secretary
December 20, 2002
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In support and explanation for these tariffs, I enclose the annual Electric Reconciliation Mechanism and Inflation Adjustment filing for FG&E. It includes the Rate Summary, as well as the Testimony and Schedules of Mark H. Collin, Karen M. Asbury and Douglas J. Debski. Also attached is FG&E's Restructuring Plan in accordance with the Department's filing requirements.

Please do not hesitate to telephone me with any questions.

Very truly yours,

A handwritten signature in black ink, appearing to read 'P. French', written over a horizontal line.

Patricia M. French

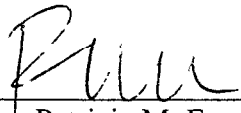
cc: Kevin Brannelly, Director of Rates and Revenue Requirements, MDTE
Paul Afonso, General Counsel, MDTE
Joseph Rogers, Assistant Attorney General
Todd L. Shimkus, V.P., North Central Chamber of Commerce

bs85793

CERTIFICATION

I, Patricia M. French, certify that I served a copy of the within on each of the individuals on the service list in D.T.E 02-84 on file with the Secretary of the Department of Telecommunications and Energy.

Dated at Boston, Massachusetts, this 20th of December, 2002.



Patricia M. French